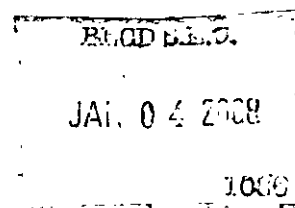




THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
EQUITY LISTING UNIT HEAD  
ROCKVILLE, MD 20850



Gary Sundick  
Vice President  
Listing Qualifications

By Facsimile and First Class Mail

CERTNAS  
001-33780

January 4, 2008

Ms. Cecile Peters  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549



Dear Ms. Peters:

By letter dated October 30, 2007, I advised you that the Exchange had received a Form 8-A from Atlas Industries Holdings LLC for registration of its Common Shares and the Exchange had approved the security for listing and registration upon official notice of issuance.

Since then, we have been advised that the company wishes to withdraw its application to list the security on the Exchange. Accordingly, we hereby withdraw our earlier certification of approval.

Sincerely,

PROCESSED  
B JAN 25 2008  
THOMSON  
FINANCIAL

END